

... a yearlong inquiry into the status of state and local taxation

Can states and localities survive when

Congress constrains their authority to tax?
States and localities provide services to interstate commerce but may not receive a fair return?
State and local taxes fail to work simply and fairly in the modern economy?
The public is not fully empowered with the knowledge to guide tax policy?

Or . . . Has American federalism outlived its usefulness?

The Multistate Tax Commission (MTC) is accepting abstracts for *Federalism at Risk*, and for inclusion in the *Multistate Tax Commission Review* or the *Report of Proceedings of Federalism at Risk*. The initial session of *Federalism at Risk* was held on July 26, 2001, in conjunction with the Commission's 34th annual meeting. Abstracts will be judged on their scholarly merit and appropriateness to the federalism aspects of state and local taxation. Authors of selected abstracts will be invited to submit completed work and make a seminar presentation. Suggested topics are:

- What benefits do state and local governments provide to the national and global economy and to businesses that operate in national and global markets?
- Can state and local governments fairly finance services that benefit the national economy without imposing taxes on interstate commerce?
- What is the distribution of state and local revenue sources among residents, local businesses, interstate commerce, different economic sectors, and other categories?
- What challenges does the 21st century economy present for specific taxes—business activity (e.g., business income and franchise) taxes, property taxes, and transactional taxes?
- What are the challenges for state and local tax administration in the global economy?
- How does the public perceive and evaluate the manner in which states and localities finance services?

Abstracts should be submitted to:

Multistate Tax Commission Attention Teresa Nelson 444 North Capitol Street, NW, Suite 425 Washington D.C. 20001 or via email to tnelson@mtc.gov

Selected papers will be included in the *Multistate Tax Commission Review* or the *Report of Proceedings of Federalism at Risk*. For current information on *Federalism at Risk*, see the MTC website, www.mtc.gov. For any additional information about *Federalism at Risk* or the call for papers, contact Ken Beier at the MTC at 202-624-8699.

Preliminary Federalism at Risk seminar schedule:

October 31, 2001 Washington, DC

Winter 2001/2002 Location to be determined Location to be determined

August 1, 2002 Madison, Wisconsin

Dates for submittal of materials

October 1, 2001 Abstracts

December 15, 2001 Selected papers